App F IX 4

Previous References
ml 55-21 (163,177)

1944-45
(ml)

File No 182-44
Serial Nos 13,14

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos.— 12—0

Part B for Feb 46

SUBJECT

Byelaws relating to professional tax in Chicknaikenahalli ~~Tow~~ town Municipality

L 7946 d 5-2-44

P D. C. Tumkur

Issue instructions in the matter

K

Bye-laws for the assessment of a tax on professions, arts & callings and on offices and appointments in the Chiknaikanahalli Town Municipality | 8413 L

General and Revenue Secretariat | File No of 194 | [App F III-2

Serial No

Letter No A6 C 2864/44-45 from the D C Tumkur Dt requesting sanction to bring the bye-laws, already sanctioned but not given effect to, re: the Chiknaikanahalli Town Municipality, into operation

1) Bye-laws of Chiknaikanahally Town Municipality were framed by the Ml Cl under section 48(1)(b)(iv) for the assessment of a tax on professions arts, callings, and on offices and appointments in the said Municipality and were sanctioned in GO No L

'K" 7218/Ml 55-21-177 d 8 6 1922

2) The sanctioned bye-laws ~~has~~ been not given effect to so far and the D.C is unable to ~~s~~report the reasons for ~~the~~ ~~[illegible]~~ omission The Ml Cl had, in the month of April 1945 taken action to call for objections to the introduction of the bye-laws and ~~it is~~ no objections are reported to have been received ~~no objections~~.

3) It is expected to have an income of Rs 500/- by the levy of the proposed tax and thus make an addition to the Ml funds

4) It is for orders whether the bye-laws could be given effect to without any modifications now, about 22 years after they had been sanctioned Perhaps it is not necessary to mark the

NOTE—Contn Sheet

Bye-laws of ~~the~~ Chi. Knaikanahalli
Town Municipality

8413/

File No of 194

General and Revenue
Secretariat

Serial No

the case to the Law Section for scrutiny as the Bye-laws have already been sanctioned

5) Collection Ml 55-21-177 containing orders of Govt sanctioning the bye laws in the month of June 1922 is obtained and put up for reference. Subd for orders

12/8/45

6) pl bring up with similar bylaws in force in Mysore

12/8/45

7) Rules & Bye-laws on the same subject sanctioned in respect of Bangalore City Municipality is placed herewith for reference

8) In the Bangalore City Ml. Cl. bye-laws/Sanctioned, the bye-laws come immediately before the after the Rules & Schedule appears for the classification of tax payers, whereas in the Chiknaickanahalli Town Ml Bye-laws, after the Rules the schedule appears and the Bye-laws only come next to it

9) There is no provision after the professional tax assessment

Bye-laws relating to professional tax in the Chiknaikanahalli Town Municipality

File No

Continuation Sheet Current No of 8413/L Page

~~list with~~ for the classification ~~of~~ tax payers in the Chiknaikanahalli Town Ml Bye-laws; this classification finds a place in the Bangalore City Ml Bye-laws ~~to~~ towards its end

10) It is for orders whether it is not necessary to have the bye-laws of the Mty in question framed entirely on the model of those sanctioned for the Bangalore City Mty. Perhaps the Law Sectt may be requested to furnish opinion in the first instance

6/9/45

11) Which are the draft rules & bylaws now published by the Mu. Ask the D.C to send the same

6-9-45

12) Sd w a draft letter, calling for copies of the important rules & bye-laws, for appr

7/9/45

13) Issue

8/9/45

To the D.C Tumkur Dt

L 2483 d 26 9 45

– calls for draft rules & bye-laws published by the Mb. Cl

8 SEP 1945

& Rev

SNS A

29 9 45

Continuation Sheet File No 5413 5 4520/2 Current No of Page

Letter No 76 C 2864/44-45 d/ 20-12-45 from the Dy Commr Tumkur Dt forwarding copies of draft Byelaws and the notice dated the 10th April 1945 calling for objections as called for

Submitted for orders with reference to para [illegible] supra

MKS/12/1 The draft rules & the notice are flagged "A & B"

. Pl put up one or two copies of similar rules & byelaws issued in respect of other Town Mts & compare them [illegible]

15/1/46

Copies of Rules & Byelaws in force in the Sira Town Mpy & in the Bangalore Cy are put up. The rules framed by the Chicknaikanhalli Town Mpy are on the lines of those that are in force in the Mpties of Sira & Bangalore Cy.

~~The [illegible]~~ The Rules & Byelaws framed by the Chicknaikanhalli M C have already been apprd in G.O No L7218/M C 55-21-77 d/ 8-6-22 but effect has not been given to it so far.

The present request of the M C is to permit them to give effect to the rules & Byelaws approved by Govt in 1922

Submitted for orders whether the Law Section

MKS/17/1 may be requested to state whether it would be legal to give effect to the Byelaws.

4520
L

General and Revenue Secretariat | File No 4520/L of 194 | [App F III-2

Serial No

approved by Govt nearly 22 years ago without any modifications.

AKS 17/1/46 — The draft rules & bylaws framed by the Chittanayakkanpatti Union Council for the levy of a tax on professions etc were approved by the Govt in their order No L 7218 D/ 8-6-22. This is now ~~more~~ than 23½ years old. In the meantime, a separate law called the Madras Town Councils Act 1933 has been enacted in place of the Union Act of 1906. It is necessary to frame separate rules & bylaws under the provisions of the Town Councils Act of 1933, if the Chittanayakkanpatti Town Council wish to levy the tax. At any rate the rules & bylaws of 1922 cannot be enforced now for the first time. The D.C. Tinnevelly Dist will be informed that draft rules & bylaws under Sec 61 of the Town Councils Act of 1933 will have to be framed afresh & the prescribed formalities observed before ~~for the~~ levying the tax in question. Dft put up.

5622

K

I agree. Issue letter to D.C. (Revised) 30/1/46

1/2/46

TYPING SECTION
4 FEB 1946
Contn. Sheet

File No 4520 / L45-6 of 194

General and Revenue Secretariat

Serial No

To The Dy Commr Tumkur Dt

No L 7946 Dy 5-2-46

Issues instructions in the matter — sus B 7/2

Necessary instructions have been issued to the Dy Commr Tumkur Dt to advise the Chicknaikanhalli Town Mcl Cl to prepare the Byelaws afresh and submit them to Govt for sanction after observing the required formalities. Therefore it does not appear to be necessary to keep this in sus. It will be recorded & taken up for reference when a fresh reference is received from the Dy Commr. Submitted for orders

Mls 8/7

may be recorded for the present

for 8/7/47

B 11/7/47

182- 46- 13

No A6 C 2864/44-45
Encls 1 file

Office of the Deputy Commissioner,
Tumkur District,

Tumkur, Dated 16th June 1945

From
MIR SAFDAR HUSSAIN Esq BA
DEPUTY COMMISSIONER TUMKUR DISTRICT
TUMKUR

GEN & REV SECR
8413/L
21 JUNE
L S G BRANCH

To
The Secretary to Govt: of Mysore,
Law Department,
Bangalore

Sir,

Re Assessment of a tax on professions, arts, callings and on offices and appointments in Chiknaikanahalli Town Municipality

In forwarding, herewith, in original, the records received from the President, Town Municipal Council, Chiknaikanahalli, on the above subject, I have the honor to state as follows -

The President states that the draft bye-laws framed under Section 48(2) of the Mysore Municipal Regulation VII of 1906 by the said Town Municipality for the assessment of a tax on professions, arts, callings and on offices sanctioned in G.O. No. L 7218/Ml. 55-21-177 dated 8-6-1922 were not given effect to so far for reasons unknown. 'K'

It is stated that the Council in order to improve its finance took up this question for consideration at their meeting held on 8-4-45 and it was resolved that wide publicity be given calling for objections, if any, to the proposed levy ~~af~~ as per rules

As no objections have been received within the prescribed period, the Council have at their meeting held on 31-5-45 resolved that the sanctioned draft bye-laws may be brought into force from the next official year (1945-46) and as the proposed levy of tax on professions etc , is expected to result in an income of Rs 500/- under this head

In this connection, I solicit instructions as to whether the sanctioned draft bye-laws nearly 22 years back but not force could now be given effect to without any modifications, lest its legality should be questioned by those who have to pay this tax.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Tumkur District.
(Absent from the station).

46

No. L 2483 To The D C Tumkur Dt 26/9/45

Sir,

With reference to your letter No A6 C 2864/44-45 d 16 6 45, requesting sanction to ~~put into operation~~ the bye-laws re the assessment of tax on professions, arts, callings and on offices and appointments in Chiknaikanahalli Town Municipality, I am directed to request you~~to~~ be ~~so good~~ as to send the copies of the ~~important~~ draft rules and bye-laws ~~now~~ published by the said Ml. Cl, calling for objns thereto, along with their notice no 91(5)/44-45 dt 10/4/45 for refce. I have etc,

records accompany for retransmission

For Addl Secy to Govt

7/9/45

No A6 C 2 64/44-45
Encls one file

Office of the Deputy Commissioner,
Tumkur District,

Tumkur, dated 20th December *194*5

4520

From

MIR SAFDAR HUSSAIN Esq B A
DEPUTY COMMISSIONER TUMKUR DISTRICT
TUMKUR

26/12/45

To

J. B. MALLARADHYA, ESQ., B.A.,
Secretary to the Government of Mysore
Revenue Department, Bangalore

Sir,

Re the assessment of tax on professions, arts, callings on offices and appointments in Ch[illegible] Halli Town Municipality

===

With reference to your letter No 2483 dated 26-3-45 on the above subject, I have the honour to forward herewith the records received from the President, Town Municipal Council, Ch[illegible] halli wherein copies of draft byelaws and notice dated 10-4-45 for calling for objections are enclosed

GEN & REV SECRETARIAT
4520
L S G B

I have the honour to be,
Sir,
Your most obedient servant,

M S Shivananjappa
for Deputy Commissioner,
Tumkur District

Pk

M 182-46-14

To the Dy/Commr, Tumkur ~~Dt~~ L 7946/R
5-2-46

Sir,

With reference to the correspondence ending with your letter No 46-C 2864/44-45 dt 20-12-45 re the ~~assessment~~ levy of tax of tax on professions, arts, callings or offices and appointments in Chiknaikanhalli Town Mlty, I am directed to observe that the draft rules & byelaws framed by the Ml Cl and approved by Govt in their order No L 7218/Ml 55-21-177 dt 8-6-22 are more than 23½ years old. In the meanwhile, a separate law called the Mysore Town Mlties Act 1933 has been enacted, in place of the Mysore Ml ~~Ac~~ Act of 1906. It is ~~therefore~~ necessary to frame separate rules & byelaws under the provisions of the new Act, if the Ml Cl wish to levy the tax in question. The rules & byelaws of 1922 cannot be enforced now. I am therefore to ~~say~~ state that the rules & byelaws have to be framed afresh under section 019 of the Act & that the prescribed formalities observed before levying the tax in question. The Chiknaikanhalli Town Ml Cl may accordingly be instructed to take necessary action in the matter.

The records accompany.

I have etc

for ~~[illegible]~~ Rev Secy to Govt.
1/2